

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-20 One-Time Notification	Centers for Medicare & Medicaid Services (CMS)
Transmittal 1014	Date: January 6, 2012
	Change Request 7685

Transmittal 1014, dated January 6, 2012, is being rescinded and replaced by Transmittal 1017, dated January 24, 2012, to correct an error in the effective and implementation dates. The correct effective date is January 30, 2012 and the correct implementation date is January 30, 2012. All other information remains the same.

SUBJECT: Instructions to Teaching Hospitals for Reporting the Internal Revenue Service (IRS) Refund of Medical Resident FICA Taxes